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УДК 65.011.56

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AUDIT OF HUMAN RESOURCES AS A BUSINESS PROCESS

Abstract

Auditing is a practice of vital social and economic importance for every company. It is an instrument that organizations have at their disposal in order to generate information that let managers make appropriate decisions based on real facts; therefore, auditing is an improvement mechanism or tool capable of generating information. The importance of this tool relies on the relevance that a company gives to the human capital, knowing that the staff is the most valuable capital and therefore organizations need to really know their people, how is their performance, how they are continuously changing and what practices are helping to their improvement, or on the contrary, making it more difficult. To get to know that, the Human Resources audit is a valid instrument that must be strategically developed as a method of analysis that shows significant results, both failures and successes in all Human Resources processes in order to determine, in a near future, proposals to improve procedures. Currently, this practice is not often applied, not with the frequency that is required. The human resources department should always be aware that its role within a company is vital, since it manages personnel and is always seen as the model department of the company, with the best practices and processes. This area should also realize that the audit process could have a strong educational impact, since it allows relating the quality of human resources management and the various efficiency indicators of the company. This process also helps to show indicators such as the quality of leadership, motivation at work, deficiency of supervision, continuous growth and employee development.

Keywords: human resources management, business-process, audit, indicators, effectiveness

The purpose of this article is to guide the reader in the implementation of this process, describing the most important aspects to consider in order obtaining significant results that show the successes and weaknesses of the key department of any organization, human resources.

To achieve this project objective it is important to understand audit as a concept, which is defined by Ribas and Torras [2] as the systematic, documented, periodic and objective evaluation made by a qualified professional in the compliance of the norms, models and procedures established in any area or activity of an organization, with the objective of providing information and guidance to its stakeholders to enable them to make decisions.

On the other hand, audit could also be understood as the systematic and formal review designed to measure the costs and benefits of the global human resources program and compare its current efficiency and effectiveness with past performance, performance in other comparable organizations, and its contribution to the organization's objectives.

Based on the different definitions already shown and for purposes of this work, this process will be understood as the analysis of the policies and practices of personnel of a company and the evaluation and improvement of its current operation.

Therefore, through auditing, managers monitor and collect information to ensure that the human resources activities go according to plan, measuring that progress is aligned with established objectives and detecting deviations from the original plan in order to correct something in the processes and return to the road or agree a new one.

The application of human resources audit is growing among the entities since it is a valid management tool available to the organization, which from a modern perspective is positioned as a tool for internal improvement with external effects. [1]

Several organizations still do this exercise sporadically, in times of crisis or when they must meet the requirements of some certification. This erroneous application demonstrates that there are still organizations that are not sensitized to the benefits of the strategic and periodic application of this exercise

Below are some of the benefits of the Human Resources audit in accordance with Calvo [2]:

- Identifies and improves the image of human resources in the organization
- Obligate the departments to assume greater responsibility and act at the highest level of professionalism
- Clarify responsibilities and duties
- Facilitates uniformity of practices and policies
- Detects latent problems which could damage the organization
- Reduce costs through best practices
- Promotes the necessary changes in the organization
- Encourage the managers to examine the entire human resources management system
- Stimulate change
- Support activities aimed at achieving the overall quality of the organization
- Evaluate the contribution human resources practices to the organization's strategy
- There is also the case in which the specialists have the intention of doing an audit to this department, but the lack of knowledge of the methodology can affect the objectivity and especially in the utility of the results. That is why the team responsible for applying the Human Resources audit must know the main characteristics that Fuertes, Veroz and Morales [5] have identified in successful auditing processes:
 - It follows a systematic process, that is, a series of logical, structured and organized procedures
 - It cannot be done without human intervention, although various tools are used
 - The activities to be audited are defined, in order to be understood as the object of study and analysis.
 - It requires a certain training and professionalism on the part of the audit figure.
 - There are some tests in order to obtain real and objective evidence
 - In addition to the hard data the auditor presents his opinion in a final report that is transmitted to the stakeholders

- The indicators will be guide in each process to audit, meaning that they are imperative elements in this exercise

Continuing with the last point in the previous list, it is important to consider the indicators for this type of audit considering three variables: cost, time and quality, which can also be classified into two types: business and process indicators.

Examples of business indicators are profitability of capital (utility over assets), market share, and customer loyalty measured through satisfaction, productivity measured in sales per employee, and exports as a percentage of sales, among others. Examples of process indicators are cost of productivity in each function, cost of rotation, rotation inventory, quality from the point of view of rework rate, rejection rate and rate of defects, among others.

With this perspective of processes, FUNDIPE (Foundation for the Development of the Function of Human Resources) proposes main indicators for the control of the HR management according to the different activities:

- Human Resources planning indicators.
- These indicators should identify if the department has a way to go, so some similarities to the following are recommended: current staff in relation to what is needed for the new, percentage of employees that have potential successors within the organization, number of promotions made by employees, average length of time for selection processes, and so on.
- Indicators of training and development.
- The indicators of this item are established regardless of whether the training is internal or external. Some of them could be: average training expenditure per employee, training time per employee, expenditure on training and professional development programs in relation to the number of employees, and so on.
- Indicators of compensation and benefits.
- The recommended are: quantity and quality of recognition programs, level of satisfaction salary against working hours, and more.
- On the other hand, there are three indicators that should be used to evaluate the performance of human resources processes. These are: Effectiveness, efficiency and adaptability.
- Effectiveness: Refers to whether the outcome of the process meets the requirements of final customers.
- Efficiency: Represents a benefit for the person in charge of the process. Each process and sub process must have a minimum of two established efficiency requirements: that there is a relation between benefit / cost or resources per output unit and that it measures the cycle time.
- Adaptability: It deals with the flexibility of the process to meet the special needs of the present and the requirements of the future.

Indicators must be in close harmony, so that in order to achieve its objectives, Human Resources Management has to be implemented in the form of an integrated system which implies cohesion and unity of purpose in each of its subsystems and processes.

Finally, no matter how perfect the planning and the audit process is, if the report does not show significant results that promote the improvement of the department. Therefore it has to be a documentary analysis, concrete and punctual with a very marked orientation towards the numerical or accounting, giving way to a more dynamic analysis,

The audit report is an overview of staffing activities and includes both recommendations and the formal recognition of practices that are achieving their objective. The most important thing is to be able to give a meaning to the data, to the numbers, in such a way that it can offer a vision of the percentage of success or failure with which a certain process is being carried out, and even to give a possible solution, thus achieving, That in future audits observe and compare the result.

In conclusion, the audit of human resources processes is the clear example of how in some companies certain fears about facing problems and accept their opportunities areas persist. This could be understood as a lack of audit culture.

Therefore, organizations should be aware that an audit of this style should have a continuity that demonstrates that human capital is valuable, so that staff should be involved in the decision making of the information that the audit revealed. In this way the culture of the audit in the company continues to be developed.

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